

Regular Session, 2010

SENATE BILL NO. 458

BY SENATOR N. GAUTREAUX

REVENUE DEPARTMENT. Removes the requirement that all non-resident contractors with contracts over \$3,000 must register with the Department of Revenue and provide surety and a final accounting for state and local taxes and instead gives the department the discretion to require by rule such registration, surety, and accounting for contracts of more than \$50,000. (8/15/10)

AN ACT

To amend and reenact R.S. 47:9(A)(1), the introductory paragraph of 306(D)(1), and 306(D)(3), the introductory paragraph of 337.18(C)(1), and 337.18(C)(3), relative to a nonresident prime contractor; to provide with respect to registration and bond; to provide with respect to returns and payment of taxes; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:9(A)(1), the introductory paragraph of 306(D)(1), and 306(D)(3), the introductory paragraph of 337.18(C)(1), and 337.18(C)(3) are hereby amended and reenacted to read as follows:

§9. Collection of taxes from nonresident contractors and subcontractors; registration; bond

A.(1) To the end that the state of Louisiana and the political subdivisions thereof may receive all taxes due in every instance, including contributions due under the Employment Security Law, contractors and subcontractors who are nonresidents of this state, desiring to engage in, prosecute, follow or carry on the business of contracting as defined in this Section ~~shall register~~ **may be required to**

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Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions.

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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Angela Lockett De Jean.